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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

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Internal Audit Executive

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April 17, 2009

Ann Ritz, Client Services Manager
St. Louis Effort for AIDS, Inc.
1027 Vandeventer Suite 700
St. Louis, MO 63110

RE: Metro-AIDS Prevention, Ryan White Title I, and Ryan White Title II Programs
(Project #2009-DOH5)

Dear Ms. Ritz:

Enclosed is a report of our fiscal monitoring review of St. Louis Effort for AIDS Inc., Metro-AIDS Prevention, Ryan White Title I, and Ryan White Title II programs, for the period January 1, 2008 through June 30, 2008. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of St. Louis Effort for AIDS, Inc. The fieldwork was completed on September 15, 2008.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Department of Health (DOH) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Henrietta Brown, Fiscal Manager, Department of Health
Amber Wagner, Grants Administrator, Department of Health



CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)
METRO-AIDS PREVENTION
RYAN WHITE TITLE I
RYAN WHITE TITLE II**

**ST. LOUIS EFFORT FOR AIDS, INC.
CONTRACTS #HD-08-26, #HD-08-10, #HD-08-11, #HD-08-13,
#HD-08-48, AND #HD-08-35
CFDA #93.940, #93.914, AND #93.917**

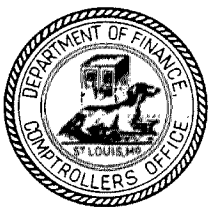
FISCAL MONITORING REVIEW

JANUARY 1, 2008 THROUGH JUNE 30, 2008

PROJECT #2009-DOH5

DATE ISSUED: APRIL 17, 2009

**Prepared By:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
ST. LOUIS EFFORT FOR AIDS
METRO-AIDS PREVENTION
RYAN WHITE TITLE I
RYAN WHITE TITLE II
FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH JUNE 30, 2008**

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INTRODUCTION

Background

Contract Name: St. Louis Effort for AIDS

Contract Numbers: HD-08-26, HD-08-10, HD-08-11, HD-08-13, HD-08-48, & HD-08-35

CFDA Numbers: 93.940, 93.914, & 93.917

Contract Periods: January 1, 2008 through July 31, 2008 (HD-08-10, HD-08-11, & HD-08-13)
January 1, 2008 through December 31, 2008 (HD-08-26)
March 1, 2008 through September 30, 2008 (HD-08-35)
March 1, 2008 through February 28, 2009 (HD-08-48)

Contract Amounts: \$136,900 (HD-08-26), \$33,602 (HD-08-10)
\$39,505 (HD-08-11), \$12,369 (HD-08-13)
\$275,000 (HD-08-48), \$113,167 (HD-08-35)

These contracts provided Metro-AIDS Prevention, Ryan White Title I, and Ryan White Title II funds from the Department of Health (DOH) to St. Louis Effort for AIDS (Agency) to provide comprehensive support services, counseling, testing, and psycho-social support for those affected by HIV/AIDS. The Agency also provided education through training on prevention of HIV/AIDS.

Purpose

The purpose was to determine Agency's compliance with federal, state and local DOH requirements for the period January 1, 2008, through June 30, 2008, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding Agency's internal controls relating to the grants administered by DOH, evidence tested supporting the reports the Agency submitted to DOH and other procedures performed as considered necessary. The fieldwork was completed on September 15, 2008.

Exit Conference

There were no observations; therefore, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DOH requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2008-DOH2, issued April 28, 2008, contained two observations:

1. Overcharge of a mileage reimbursement - **(Resolved)**
2. Expenditures are not reviewed and approved consistently – **(Resolved)**

A-133 Status

The Agency expended \$500,000 or more in federal funds for the year ended December 31, 2007; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

A-133 report, dated June 25, 2008, rendered an unqualified opinion regarding compliance with requirements applicable to major federal awards. There was no findings or questioned costs. The agency is qualified as a low-risk auditee.

Summary of Current Observations

There were no current observations.